

UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF TEXAS,
DALLAS DIVISION

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.) CASE NO. 3:22-CR-00390
)
JOSEPH B. GARZA,)
)
Defendant.)
)

**PARTIALLY UNOPPOSED, PARTIALLY OPPOSED
MOTION OF DEFENDANT JOSEPH GARZA FOR A CONTINUANCE**

Defendant Joseph Garza (“Mr. Garza”), respectfully moves for a continuance of four months due to his recent brain surgery and physical and mental conditions. The other defendants do not oppose this motion. The Government agrees to a continuance of thirty days, but otherwise opposes this motion. In support, Mr. Garza would respectfully show as follows:

I.

MR. GARZA’S BRAIN SURGERY AND HEALTH CONDITION

Mr. Garza is 81 years old. On June 20, 2025, he underwent a craniotomy with subdural hematoma evacuation (“brain surgery”), at Clements University Hospital. He was transferred to a post-acute rehabilitation facility following surgery, where he is projected to require a minimum of 8 weeks of intensive rehabilitation, under physician supervision.

Mr. Garza’s latest neurological assessment documents focal slowing in the left hemisphere, which is consistent with neurological dysfunction. It also confirms:

-Persistent expressive aphasia (language disorder affecting ability to communicate), with Mr. Garza currently unable to retrieve approximately two-thirds of his vocabulary

-Severe dysarthria affecting his speech intelligibility

-Marked deficits in motor coordination, including impaired writing ability and dexterity in his right hand;

-Ongoing need for mobility assistance via walker

-Lack of sleep cycle normalization and incomplete cognitive recovery

-A triggered clinical event during EEG for impaired speech while attempting to name common objects

The interpreting neurologists have recommended continued long-term EEG monitoring to further assess potential seizure activity. While no epileptiform discharges were identified during the initial study, the abnormal left hemisphere slowing and clinical symptoms strongly support the conclusion that Mr. Garza is suffering from delayed cerebral healing and functional impairments.

Undersigned counsel has personally communicated with Mr. Garza since his surgery. Undersigned counsel can confirm that Mr. Garza has highly slurred speech, similar to persons who, in undersigned counsel's experience, have had a serious stroke. He also has difficulty forming anything but short sentences, and he has great difficulty focusing for more than a minute or so. His doctors have recommended against stress during his long-term recovery.

Attached to this motion are the following:

Exhibit A: Letter from Mr. Garza's Doctor stating that he will need eight weeks of rehabilitation.

Exhibit B: UT Southwestern Long-Term EEG Monitoring Study Report

Exhibit C: UT Southwestern Long-Term EEG Monitoring Study Results

II.

IMPORTANCE OF THE CONTINUANCE REQUESTED

This is a tax case involving complicated and innovative tax-planning strategies.

Mr. Garza is a lawyer who specializes in tax planning. He advised clients about the strategies at issue. He is extremely knowledgeable about these strategies, how the Internal Revenue Code affects them, and how they have fared in prior litigation and tax proceedings. He also knows about his interactions with clients and can explain and put into context his communications with them and the advice he gave them.

Mr. Garza's defense will require his full participation in trial preparation, trial, and probably trial testimony. He is like both a fact and an expert witness. He will need to assist counsel during trial to understand both factual matters and complex tax law issues, to prepare to cross-examine the Government's witnesses, and to prepare for his own testimony. He will likely need to be able to testify about those issues as well and respond to cross-examination questions. He simply cannot meaningfully assist counsel and participate in this complicated tax trial if he cannot focus, comprehend and articulate difficult tax concepts, much less everyday concepts.

The Government agrees to a thirty-day continuance, but this is insufficient and likely unworkable. It does not appear that Mr. Garza can possibly be ready to prepare for and participate in a trial in October. Given the logistics involved in this case, the number of witnesses and lawyers, and the length of trial that the Government anticipates, Mr.

Garza respectfully submits that it does not make sense to consider moving and likely move the trial date every month depending on Mr. Garza's recovery progress. Defense counsel believes, based on the information available to him, that four extra months is appropriate because, if he cannot significantly improve within that time, he may not be able to improve much more at all, and other alternatives may need to be considered.

III.

CONCLUSION

Mr. Garza respectfully requests a continuance of four months.

Respectfully submitted,

/s/ John M. Helms _____
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Texas Bar No. 09401001
Law Office of John M. Helms
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Dallas, Tx 75244
Ph: (469) 951-8496
Fax: (972) 330-2449
john@johnhelmslaw.com

**Attorney for Defendant
Joseph B. Garza**

CERTIFICATE OF CONFERENCE

Undersigned counsel hereby certifies that he conferred by electronic mail with all counsel of record. Counsel for all other defendants stated that they do not oppose this motion and the requested continuance. Counsel for the Government, Ms. Renee Hunter, stated that the Government would agree to a thirty-day continuance, but would not agree to the requested continuance of four months.

/s/ John M. Helms _____
John M. Helms

CERTIFICATE OF SERVICE

I, John M. Helms, certify that on July 14, 2025, I caused the foregoing document to be served on all counsel of record through the Court's CM/ECF system.

/s/ John M. Helms
John M. Helms

EXHIBIT A

UTSouthwestern
Medical Center

University Hospital 9th Floor Orange
Clinic Phone: 214-633-0980

June 28, 2025

RE: Joe B Garza
DOB: 8/28/1943

To Whom It May Concern:

Joe Garza was admitted to Clements University Hospital on 6/20/2025 for surgical removal of a subdural hematoma. He was discharged from the hospital to a rehab facility. He will need 8 weeks for rehabilitation post-operatively.

I confirm that during this time, the patient's absence is physician advised.

Sincerely,

Darsh Shah, MD
Neurosurgery



EXHIBIT B

UTSW LONG-TERM VIDEO EEG MONITORING STUDY

Results

Impression

: Abnormal

Frequent Regional Left Hemisphere Focal slow activity

CLINICAL CORRELATION: There was no ictal EEG change noted during the push button event for impaired speech. No seizures or epileptiform discharges were seen. The focal slowing is non-specific, but does imply a region of neurological dysfunction within the ipsilateral cerebrum.

Additional long-term vEEG monitoring has been ordered to further analyze for ongoing seizures.

I have personally reviewed the neurophysiologic diagnostic data with the resident/fellow, and agree with the above documented finding(s) and impression(s).

Narrative

Table formatting from the original result was not included.

CUH NEUROLOGY

UT SOUTHWESTERN MEDICAL CENTER - NEUROLOGY

6201 HARRY HINES BLVD

DALLAS TX 75235

214-633-5555

ELECTROENCEPHALOGRAPHY (EEG) REPORT

Patient Name: Joe B Garza

Date of Birth: 8/28/1943

UTSW MRN#: 93008841 Ordering Physician: Shah, Darsh, MD

Date of Physician Interpretation: 6/25/2025

Technologist: BUSBY, RENEA

Fellow Physician: Hrishikesh Dadhich, MBBS

Start Date & Time: 6/25/2025 11:34 AM

Stop Date & Time: 6/25/2025 11:59 PM

Total Time: 12 Hours

CPT: Utsw Eeg Video Continuous Mntr 12-26 Hrs

ICD10: Seizure (*) [R56.9]

Medications: valACYclovir

History and Reason for Study: 81-year-old man with a history of ischemic cardiomyopathy, bilateral chronic SDH who underwent L craniotomy for SDH evacuation on 6/20 with placement of drain. Events described as post op with worsening aphasia and dysarthria. Video-EEG is requested to assess for seizure activity.

Technical Summary: This is a 200 Hz digital video EEG with ECG monitoring.

Digital EEG was referentially recorded, reformatted and digitally filtered in a variety of bipolar and referential montages for optimal display.

Stimulation Procedures were performed as listed below.

Tech Comments: Prior to testing, the patient was educated about the procedure using an interpreter if needed, and given the opportunity to ask questions and/or refuse the test. No barriers to communication were observed. Patient started in ICU on a natus system transferred to regular floor and moved to Nihon Koden system.

States Recorded:

Awake

Drowsy

Sleep

Description of Record: During the most alert state, there was a 9 Hz posterior dominant rhythm that was better formed over the right. In the more anterior head regions, there was predominant and symmetric frontocentral beta frequencies. Characteristic features of drowsiness were appreciated with decreased eye blink artifact and decreased muscle/movement artifact. Stage 2 sleep structures were not appreciated.

Activation Procedures:

Hyperventilation: Hyperventilation was not performed,

Photic Stimulation: Photic Stimulation was not performed,

Additional: Auditory

Event #: 1

Onset date/time: 6/25/2025 12:45 PM

End date/time:

Duration:

Clinical behavior: Push button event triggered by bedside staff for difficulty speaking. His language was being tested by showing him something on a phone. He was slow to read/name what was shown and his speech was severely dysarthric.

EEG description: No definitive ictal electrographic change was seen on EEG.

Seizure classification:

Pattern site:

Pattern lobe:

Abnormality: Recorded Event

Scan 1

Ordering provider: Darsh Shah

Authorizing provider: Babu G. Welch

Reading physician: Alexander G. Doyle

Study date: Jun 25, 2025 11:38 PM

Result date: Jun 30, 2025 8:39 AM

Result status: Final

EXHIBIT C

UT Southwestern Medical Center

Results

**UTSW LONG-TERM VIDEO EEG MONITORING STUDY (Acc#:N6791752)
(Order 640767573)**

Patient Information

Patient Name Garza, Joe B	MRN# 93008841	Legal Sex Male	DOB 8/28/1943
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Result Information

Status: Final result (Exam End: 6/25/2025 11:38 PM)	Provider Status: Open
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Patient Release Status:

This result is not viewable by the patient.

UTSW LONG-TERM VIDEO EEG MONITORING STUDY: Patient Communication

 Not Released	 Not seen
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UTSW LONG-TERM VIDEO EEG MONITORING STUDY Final result

Order: 640767573

Status: Final result

Test Result Released: No

Details

Reading Physician	Reading Date	Result Priority
Dadhich, Hrishikesh, MD	6/26/2025	Routine
Doyle, Alexander Gordon, MD	6/30/2025	
 214-645-5555		

Narrative & Impression**CUH NEUROLOGY**

UT SOUTHWESTERN MEDICAL CENTER - NEUROLOGY
6201 HARRY HINES BLVD
DALLAS TX 75235
214-633-5555

ELECTROENCEPHALOGRAPHY (EEG) REPORT

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Date of Birth: 8/28/1943
UTSW MRN#: 93008841

Ordering Physician: Shah, Darsh, MD
Date of Physician Interpretation: 6/25/2025
Technologist: BUSBY, RENEA
Fellow Physician: Hrishikesh Dadhich, MBBS

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Total Time: 12 Hours
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ICD10: Seizure (*) [R56.9]

Medications: valACYclovir

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Garza, Joe B (MR # 93008841) DOB: 08/28/1943 From UTSW Epic CSN:729214422 Printed at
6/30/2025 8:39 AM

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Duration:

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EEG description: No definitive ictal electrographic change was seen on EEG.

- **Seizure classification:**
- **Pattern site:**
- **Pattern lobe:**
- **Abnormality:** Recorded Event

IMPRESSION: Abnormal

Frequent Regional Left Hemisphere Focal slow activity

CLINICAL CORRELATION: There was no ictal EEG change noted during the push button event for impaired speech. No seizures or epileptiform discharges were seen. The focal slowing is non-specific, but does imply a region of neurological dysfunction within the ipsilateral cerebrum.

Additional long-term vEEG monitoring has been ordered to further analyze for ongoing seizures.

I have personally reviewed the neurophysiologic diagnostic data with the resident/fellow, and agree with the above documented finding(s) and impression(s).

Exam Ended: 06/25/25 11:38 PM

Last Resulted: 06/30/25 8:39 AM

Result Care Coordination

 Patient Communication

 Not Released

 Not seen

Patient Images

(Link Unavailable) [Show images for Garza, Joe B](#)

iSite Legacy PACS Images

(Link Unavailable) [Patient images](#)

Title